

03-R-1974

A RESOLUTION

BY COUNCILMEMBER FELICIA A. MOORE

**A RESOLUTION BY THE ATLANTA CITY COUNCIL  
EXPRESSING ITS SUPPORT FOR PENDING  
CONGRESSIONAL LEGISLATION TO STREAMLINE  
SALES TAX COLLECTION.**

**WHEREAS**, the Streamlined Sales Tax Project ("SSTV"), adopted by the United States Congress on November 12, 2002, is designed to create an equitable tax collection policy and a "level playing field" that will enable the collection, through existing tax laws, of sales taxes already owed to state and local governments; and

**WHEREAS**, the SSTP will streamline the country's more than 7,500 diverse sales tax jurisdictions, each of which has different definitions of what is taxable; and

**WHEREAS**, the SSTP requires that states must enact legislation as a first step to Congressional authorization that would permit states to require collection of sales taxes by remote sellers (retailers other than traditional brick-and-mortar), based on product destination; and

**WHEREAS**, local and state governments nationwide are losing billions of dollars in uncollected sales taxes due to remote sales, including \$millions in Georgia in 2003, and representing a significant loss to the City of Atlanta; and

**WHEREAS**, the loss of sales tax revenue on remote sales is eroding the tax base of the City of Atlanta, inasmuch as sales taxes are a necessary form of revenue to provide for City services and infrastructure, and property taxes do not cover the costs of these activities; and

**WHEREAS**, the inequity of the existing sales tax system is providing advantages to some sellers that are unfair to the traditional brick-and-mortar retailers who collect sales tax on every transaction, and who directly contribute to the ability of the City of Atlanta; and

**WHEREAS**, the City Council of the City of Atlanta, Georgia, does hereby determine that it is in the best interests of the health, safety, and welfare of the citizens of the City of Atlanta to support proposed congressional legislation to streamline the collection of sales tax,

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Atlanta, Georgia, that the City of Atlanta supports proposed Congressional legislation that would grant states and local government expanded authority to collect taxes on remote sales through existing tax laws.

A true copy,

Deputy Clerk

ADOPTED by the Council  
APPROVED by the Mayor

NOV 17, 2003  
NOV 24, 2003

RCS# 5169  
11/17/03  
6:26 PM

Atlanta City Council

Regular Session

MULTIPLE

03-R-1973 AND 03-R-1974

ADOPT

YEAS: 13  
NAYS: 1  
ABSTENTIONS: 0  
NOT VOTING: 2  
EXCUSED: 0  
ABSENT 0

Y Smith	Y Archibong	Y Moore	Y Mitchell
Y Starnes	NV Fauver	Y Martin	Y Norwood
Y Young	N Shook	Y Maddox	Y Willis
Y Winslow	Y Muller	Y Boazman	NV Woolard

MULTIPLE

President Woolard Abstained

03-R-1974  
(Do Not Write Above This Line)

A RESOLUTION  
BY: COUNCILMEMBER TERECIA A. MOORE  
A RESOLUTION BY THE ATLANTA CITY  
COUNCIL EXPRESSING ITS SUPPORT FOR  
PENDING CONGRESSIONAL LEGISLATION  
TO STREAMLINE SALES TAX  
COLLECTION.

ADOPTED BY  
NOV 17 2003  
COUNCIL

- ☐ CONSENT REFER
- ☐ REGULAR REPORT REFER
- ☐ ADVERTISE & REFER
- ☐ 1st ADOPT 2nd READ & REFER
- ☒ PERSONAL PAPER REFER

Date Referred 11/3/03  
Referred To: Finance / Executive  
Date Referred  
Referred To:  
Date Referred  
Referred To:

First Reading  
Committee \_\_\_\_\_  
Date \_\_\_\_\_  
Chair \_\_\_\_\_  
Referred To \_\_\_\_\_

Committee Finance  
Date 11-2-03  
Chair Terica Moore  
Action  
Fav, Adv, Hold (see rev. side)  
Other

Members  
Clara Shultz  
David Moore

Refer To \_\_\_\_\_  
\_\_\_\_\_

Committee

Date \_\_\_\_\_  
Chair \_\_\_\_\_  
Action  
Fav, Adv, Hold (see rev. side)  
Other

Members

Refer To \_\_\_\_\_  
\_\_\_\_\_

Committee

Date \_\_\_\_\_  
Chair \_\_\_\_\_  
Action  
Fav, Adv, Hold (see rev. side)  
Other

Members

Committee

Date \_\_\_\_\_  
Chair \_\_\_\_\_  
Action  
Fav, Adv, Hold (see rev. side)  
Other

Members

Refer To

Refer To

FINAL COUNCIL ACTION  
☐ 2nd ☐ 1st & 2nd ☐ 3rd  
Readings  
☒ Consent ☐ V Vote ☒ RC Vote

CERTIFIED  
Clara Shultz

CERTIFIED  
NOV 17 2003  
ACTING COUNCIL PRESIDENT PROTEM

CERTIFIED  
NOV 17 2003  
Rod Douglas Johnson  
MUNICIPAL CLERK

APPROVED  
NOV 24 2003  
Andy Shank  
MAYOR

Removed from consent  
by Andy Shank 11-17-03